

Department of the Treasury - Internal Revenue Service

## Notice of Encumbrances Against or Interests in Property Offered for Sale

**NOTE:** The Internal Revenue Service does not warrant the correctness or completeness of the information listed but provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) 2/08/2006

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from (name): Ricky J. Nelson

Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Real Estate Taxes	\$1,276.74	As Accrued	Beltrami County 2002-2005	Beltrami County Treasurer 701 Minnesota Ave NW Bemidji, MN 56601	1-11-2006
Notice of Federal Tax Lien	\$48,305.08	12/10/2004	12/13/2004 Beltrami County Recorder 701 Minnesota Ave NW Bemidji, MN	Internal Revenue Service Wells Fargo Place 30 East 7 <sup>th</sup> Street., Ste 900-C St. Paul, MN 55101	1-11-2006

Name: Steven D. Hopkins

Date: 2/6/2006

Title: Property Appraisal and Liquidation Specialist

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Signature: